

CHARITABLE GAMING TAXES

Charitable gaming taxes include bingo tax, pickle card tax, county/city lottery tax, and lottery and raffle tax. The rates for state charitable gaming taxes are as follows:

- for bingo, 6 percent of the gross receipts from each bingo occasion, beginning October 1, 1997, the rate dropped to 3 percent of gross receipts;
- for pickle cards, 10 percent of the definite profit of each pickle card unit sold by a licensed distributor;
- for county/city lotteries, 2 percent of each lottery having gross proceeds of more than \$1,000 or each raffle having gross proceeds of more than \$5,000.

Forty percent of the revenue from charitable gaming taxes is deposited in the Charitable Gaming Operations Fund. The remaining sixty percent is deposited in the General Fund. Prior to July 1, 1999, all unused operations funds are lapsed into the General Fund. After July 1, 1999, per LB 659, any unused operations funds will be transferred to the Compulsive Gamblers Assistance Fund. All lottery receipts are deposited in the State Lottery Operation Fund beginning in August, 1999.

TABLE 8 — CHARITABLE GAMING TAX RECEIPTS

Month	Calendar Year 2000	Calendar Year 1999	Calendar Year 1998	Calendar Year 1997
January	\$696,420	\$622,756	\$679,995	\$906,735
February	560,452	642,875	648,676	445,405
March	266,417	179,162	257,737	294,067
April	653,727	493,817	663,331	941,059
May	658,316	874,421	660,995	647,682
June	168,272	183,536	238,562	252,982
July	944,280	340,842	895,855	1,130,287
August	296,486	1,018,486	373,665	384,341
September	164,079	127,819	234,483	237,492
October	850,523	507,349	539,270	1,082,030
November	372,590	774,209	701,206	425,699
December	153,380	165,042	207,530	197,173
Total	\$5,784,942	\$5,930,313	\$6,101,305	\$6,944,952

TABLE 9 — QUARTERLY REPORTED GAMING TAXES

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
Bingo	\$145,200	\$127,709	\$153,109	\$122,296	\$548,314
Pickle Cards	538,585	447,715	450,029	417,837	1,884,166
City-County Lottery	855,557	773,356	789,085	819,832	3,237,830
Lottery/Raffle	20,474	17,635	21,933	18,939	78,981
Totals	\$1,559,816	\$1,396,415	\$1,414,156	\$1,378,904	\$5,749,291